

4250 California Children and Families Commission

FUND CONDITION STATEMENTS

	2008-09*	2009-10*	2010-11*
0585 Counties Children and Families Account, California Children and Families Trust			
Fund ^s			
BEGINNING BALANCE	-	\$104,432	\$105,032
Prior year adjustments	<u>\$104,432</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$104,432	\$104,432	\$105,032
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	415	600	600
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	420,242	394,575	387,526
Total Revenues, Transfers, and Other Adjustments	<u>\$420,657</u>	<u>\$395,175</u>	<u>\$388,126</u>
Total Resources	\$525,089	\$499,607	\$493,158
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	420,657	394,575	193,526
4280 Managed Risk Medical Insurance Board (Local Assistance)	-	-	55,632
4300 Department of Developmental Services (Local Assistance)	<u>-</u>	<u>-</u>	<u>244,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$420,657</u>	<u>\$394,575</u>	<u>\$493,158</u>
FUND BALANCE	\$104,432	\$105,032	-
Reserve for economic uncertainties	104,432	105,032	-
0623 California Children and Families First Trust Fund ^s			
BEGINNING BALANCE	-	\$7	\$6
Prior year adjustments	<u>\$2,034</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$2,034	\$7	\$6
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
110500 Cigarette Tax	555,404	528,000	522,000
150300 Income From Surplus Money Investments	792	1,000	1,000
Transfers and Other Adjustments:			
TO0004 To Breast Cancer Fund per Health and Safety Code Section 130105	-4,700	-4,900	-4,900
TO0231 To Health Education Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-13,200	-13,530	-13,530
TO0234 To Research Account, Cigarette and Tobacco Products Surtax Fund per Health and Safety Code Section 130105	-3,300	-3,380	-3,380
TO0585 To Counties Children & Families Account, California Children & Families Trust Fund per Health and Safety Code Section 130105	-420,242	-394,575	-387,526
TO0631 To Mass Media Communications Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-31,518	-29,593	-29,066
TO0634 To Education Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-26,265	-24,661	-24,220
TO0636 To Child Care Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-15,759	-14,797	-14,532
TO0637 To Research and Development Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-15,759	-14,797	-14,532
TO0638 To Administration Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-5,253	-4,932	-4,844
TO0639 To Unallocated Account, California Children and Families Trust Fund per Health and Safety Code Section 130105	-10,506	-9,864	-9,688

* Dollars in thousands, except in Salary Range.

4250 California Children and Families Commission

	<u>2008-09*</u>	<u>2009-10*</u>	<u>2010-11*</u>
Total Revenues, Transfers, and Other Adjustments	\$9,694	\$13,971	\$16,782
Total Resources	\$11,728	\$13,978	\$16,788
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0860 State Board of Equalization (State Operations)	11,721	13,972	16,782
Total Expenditures and Expenditure Adjustments	<u>\$11,721</u>	<u>\$13,972</u>	<u>\$16,782</u>
FUND BALANCE	\$7	\$6	\$6
Reserve for economic uncertainties	7	6	6

0631 Mass Media Communications Account, California Children and Families Trust

Fund ^s			
BEGINNING BALANCE	\$74,551	\$94,429	\$95,429
Prior year adjustments	<u>-2</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$74,549	\$94,429	\$95,429
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1,843	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	31,518	29,593	29,066
Total Revenues, Transfers, and Other Adjustments	<u>\$33,361</u>	<u>\$30,593</u>	<u>\$30,066</u>
Total Resources	\$107,910	\$125,022	\$125,495
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	13,481	29,593	14,066
4300 Department of Developmental Services (Local Assistance)	-	-	6,000
5180 Department of Social Services (Local Assistance)	<u>-</u>	<u>-</u>	<u>87,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$13,481</u>	<u>\$29,593</u>	<u>\$107,066</u>
FUND BALANCE	\$94,429	\$95,429	\$18,429
Reserve for economic uncertainties	94,429	95,429	18,429

0634 Education Account, California Children and Families Trust Fund ^s

BEGINNING BALANCE	\$125,095	\$92,170	\$93,670
Prior year adjustments	<u>-1,369</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$123,726	\$92,170	\$93,670
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	2,749	1,500	1,500
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	26,265	24,661	24,220
Total Revenues, Transfers, and Other Adjustments	<u>\$29,014</u>	<u>\$26,161</u>	<u>\$25,720</u>
Total Resources	\$152,740	\$118,331	\$119,390
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	60,570	24,661	12,220
5180 Department of Social Services (Local Assistance)	<u>-</u>	<u>-</u>	<u>97,000</u>
Total Expenditures and Expenditure Adjustments	<u>\$60,570</u>	<u>\$24,661</u>	<u>\$109,220</u>
FUND BALANCE	\$92,170	\$93,670	\$10,170
Reserve for economic uncertainties	92,170	93,670	10,170

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4250 California Children and Families Commission

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0636 Child Care Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$55,647	\$52,864	\$53,864
Prior year adjustments	-2	-	-
Adjusted Beginning Balance	\$55,645	\$52,864	\$53,864
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1,341	1,000	1,000
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	15,759	14,797	14,532
Total Revenues, Transfers, and Other Adjustments	\$17,100	\$15,797	\$15,532
Total Resources	\$72,745	\$68,661	\$69,396
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	19,881	14,797	7,532
5180 Department of Social Services (Local Assistance)	-	-	52,000
Total Expenditures and Expenditure Adjustments	\$19,881	\$14,797	\$59,532
FUND BALANCE	\$52,864	\$53,864	\$9,864
Reserve for economic uncertainties	52,864	53,864	9,864
0637 Research and Development Account, California Children and Families Trust Fund			
^s			
BEGINNING BALANCE	\$69,230	\$73,800	\$75,000
Prior year adjustments	-1	-	-
Adjusted Beginning Balance	\$69,229	\$73,800	\$75,000
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	1,669	1,200	1,200
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	15,759	14,797	14,532
Total Revenues, Transfers, and Other Adjustments	\$17,428	\$15,997	\$15,732
Total Resources	\$86,657	\$89,797	\$90,732
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	12,857	14,797	7,532
5180 Department of Social Services (Local Assistance)	-	-	68,000
Total Expenditures and Expenditure Adjustments	\$12,857	\$14,797	\$75,532
FUND BALANCE	\$73,800	\$75,000	\$15,200
Reserve for economic uncertainties	73,800	75,000	15,200
0638 Administration Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$26,187	\$25,065	\$25,933
Prior year adjustments	-1	-	-
Adjusted Beginning Balance	\$26,186	\$25,065	\$25,933
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	551	300	300
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	5,253	4,932	4,844

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4250 California Children and Families Commission

	2008-09*	2009-10*	2010-11*
Total Revenues, Transfers, and Other Adjustments	\$5,804	\$5,232	\$5,144
Total Resources	\$31,990	\$30,297	\$31,077
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	3	5	12
4250 California Children and Families Commission (State Operations)	6,922	4,359	2,844
5180 Department of Social Services (Local Assistance)	-	-	22,000
Total Expenditures and Expenditure Adjustments	\$6,925	\$4,364	\$24,856
FUND BALANCE	\$25,065	\$25,933	\$6,221
Reserve for economic uncertainties	25,065	25,933	6,221
0639 Unallocated Account, California Children and Families Trust Fund ^s			
BEGINNING BALANCE	\$23,788	\$26,050	\$26,750
Prior year adjustments	-1	-	-
Adjusted Beginning Balance	\$23,787	\$26,050	\$26,750
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	360	700	700
Transfers and Other Adjustments:			
FO0623 From California Children and Families First Trust Fund per Health and Safety Code Section 130105	10,506	9,864	9,688
Total Revenues, Transfers, and Other Adjustments	\$10,866	\$10,564	\$10,388
Total Resources	\$34,653	\$36,614	\$37,138
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
4250 California Children and Families Commission (Local Assistance)	8,603	9,864	4,688
5180 Department of Social Services (Local Assistance)	-	-	24,000
Total Expenditures and Expenditure Adjustments	\$8,603	\$9,864	\$28,688
FUND BALANCE	\$26,050	\$26,750	\$8,450
Reserve for economic uncertainties	26,050	26,750	8,450

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